



November 09, 2023

Nicholas Lazzaruolo
Partner, Audit Services
Grant Thornton LLP
445 Broad Hollow Road
Suite #300
Melville, NY 11747

Dear Mr. Lazzaruolo:

As required by Title 2 C.F.R. Part 200, the Office of Management and Budget's "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance), we are initiating a quality control review of AARP Foundation for the Year Ended December 31, 2022, issued by Grant Thornton LLP. Our objective is to determine if the single audit was conducted per applicable standards, including generally accepted government auditing standards and generally accepted auditing standards, and met the requirements of Uniform Guidance.

We will hold an entrance conference virtually at 10:00 a.m. Eastern Time on November 27, 2023, and will begin work immediately following this conference. Upon completion of our fieldwork, we will brief you regarding the results of the quality control review.

We appreciate your cooperation in this matter and look forward to a successful review. If you have any questions, please contact Grover Fowler, Assistant Director, at (202) 693-5254 or fowler.grover@oig.dol.gov.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn R. Hantz".

Carolyn R. Hantz
Assistant Inspector General
for Audit

cc: Patricia Shannon
Chief Financial Officer
AARP Foundation

Latonya Torrence
Director
Division of Policy, Review, and Resolution
Employment and Training Administration

Gregory Hitchcock
Audit Liaison
Office of Grants Management
Office of Management and Administration Service
Employment and Training Administration